

CONVENIENCE CHECK-WRITER ACCOUNT REVIEW CHECKLIST

Check-writer Name: _____ Audit Rating: _____
 Directorate/Unit: _____ Date of Review: _____
 CH Account No.: _____
 Period of Review: _____
 BO Name: _____
 BO Company No.: _____

		YES	NO	N/A
1. Critical	Are all pre-purchase approvals supported by a valid written authorization (ITR) that describes what is to be purchased and signed by someone with authorized requisitioning authority approval? FINDING:			
2.	Does the check-writer have a copy of his/her training certificates (both local and DAU)? Is the training current? (Note: Refresher training is required annually.) FINDING:			
3. Critical	Does the check-writer have a signed copy of his/her delegation of contracting authority for GPC use on file? FINDING:			
4. Critical	Has the check-writer attended ethics training in the last year? FINDING:			
5. Critical	Are checks stored in locked containers when not in use? FINDING:			
6. Critical	Has the check-writer split purchases to circumvent the single purchase limit? (Look for repetitive orders during a short time period for the same goods or services.) FINDING:			
7.	Have all checks been written for items to be delivered within 15 days? FINDING:			

		YES	NO	N/A
8. Critical	Have all checks been issued for less than \$2,500? FINDING:			
9.	Have all checks been written by the checking account holder? FINDING:			
10. Critical	Does the check-writer capture all of the necessary TD1099 data for reporting to the Internal Revenue Service (IRS) and input monthly? a. Check recipient's legal name (the name by which their taxes are filed) b. Legal mailing address c. Tax identification number (SSN or EIN) d. Check number e. Check number f. Date the check is written FINDING:			
11. Critical	Check-writer should not pay any U.S. taxes. Is there any indication that U.S. taxes are being paid for purchases? FINDING:			
12.	If stop payment actions were processed against any checks, were any applicable fees deducted from the funds available? FINDING:			
13.	Does the check-writer account for checks written but not processed by US Bank when reconciling his/her account, to ensure adequate funds are available? FINDING:			
14.	Has the check-writer date stamped receipt the monthly Statement of Account? FINDING:			
15. Critical	Are check-writer statements and backup documentation retained for 6 years, 3 months after date of final payment? FINDING:			

		YES	NO	N/A
16. Critical	<p>Checks are for Official U.S. Government use only. Are there instances of prohibited purchases?</p> <ul style="list-style-type: none"> a. Cash advances (gift certificates, money orders, traveler checks) b. Advance payments except for subscriptions or publications c. Long term rental or lease of land or buildings d. Aircraft fuels e. Repair of leased GSA vehicles f. Major telecommunication systems g. Making purchase & returning to vendor for cash or credit slip h. Construction services over \$2,000 i. Wire transfers j. Savings bonds k. Foreign currency l. Dating & escort services m. Betting, casino gaming, off-track betting n. Transactions with political organizations o. Fines p. Court costs, alimony, child support q. Bail & bond payments r. Tax payments s. Third party payment (Pay Pal) t. Weapons & Ammunition u. Sensitive Items <p>FINDING:</p>			
17. Critical	<p>Has the check-writer complied with the installation and/or directorate policy on property accountability? Are items with a manufacturer's serial number accounted for?</p> <p>FINDING:</p>			
18. Critical	<p>Has the check-writer failed to notify the BO and A/OPC of any lost, stolen, or compromised checks within 5 calendar days of occurrence?</p> <p>FINDING:</p>			
19.	<p>Is there a separation of duties between the check-writer, BO, RM? (Note: A single individual cannot buy, receive, and approve/certify funds availability for purchases.)</p> <p>FINDING:</p>			
20. Critical	<p>Are invoices or receiving reports present for all purchases?</p> <p>FINDING:</p>			

CONVENIENCE CHECK-WRITER ACCOUNT REVIEW RATING STANDARDS

EXCELLENT

- All bullets in “Satisfactory” were met or exceeded.
- All information for TD1099 is present and reported monthly in the 1099 Tax Reporting Program.
- All purchases have invoices and receiving reports.
- All training (refresher and ethics) current.
- Evidence that the BO has reviewed invoices and receiving reports.

SATISFACTORY

- Check-writer has made no split purchases.
- Check-writer’s receipts/supporting documents are forwarded to BO within 3 days after cycle end.
- Original records are maintained for 6 years, 3 months after final payment date.
- There are no instances of prohibited purchases.
- Refresher/ethics training has been scheduled.
- Check-writers are currently within the BO’s supervisory chain.
- All information for TD1099 is present.
- Majority of purchases have invoices and receiving reports.
- No deficient critical elements.

NEEDS IMPROVEMENT (IF ANY ONE OF THE FOLLOWING APPLY)

- Split purchases noted during the period reviewed. (Not considered split purchase if files are documented that check-writer was unaware of second need at the time of the original purchase.)
- Check-writer file lacks documentation.
- Refresher or ethics training is overdue and not scheduled.
- There are some invoices and receiving reports.
- One deficient critical element.

UNSATISFACTORY (IF ANY ONE OF THE FOLLOWING APPLY)

- Clear evidence of knowingly splitting purchases to circumvent Federal laws.
- Instances of prohibited items or lack of required approval prior to purchase.
- Evidence of fraud.
- Check-writer never notified A/OPC of any lost, stolen, or compromised cards.
- Any 5 of the items cited under “needs improvement” or “satisfactory”.
- No invoices and receiving reports are present.
- Two or more deficient critical elements.

NOTES:

1. A “needs improvement” rating will result in an initial warning and the account will be re-inspected within 90 calendar days. A “needs improvement” or “unsatisfactory” rating after the re-inspection will result in a 90-day suspension. After the 90-day suspension, the account will be reinstated and inspected again in 90 calendar days. If another “needs improvement” or “unsatisfactory” rating occurs, the account will be terminated.
2. An “unsatisfactory” rating will result in immediate 90-day suspension. Reinstatement will be at the discretion of the DOC and will depend on the severity of the violation(s). After the 90-day suspension, the account will be reinstated and inspected again in 90 calendar days. If another “needs improvement” or “unsatisfactory” rating occurs, the account will be terminated.